

## Executive Summary

Every year the auditors make a general comment about the areas that need improvement. Thus in 1998 they noted that “Internal controls over personal property should be strengthened” and “Internal controls over personal property leases should be strengthened.” Comments received in 1999 in the personal property area could not be located. However, in 2000 the comments were “Accounting over personal property adjustments should be strengthened”, and “Controls over accounting for personal property leases should be improved”. Every year since 2001, the auditors have commented that “Controls over personal property should be improved.” In 2001 and 2002 they commented that “Monitoring over personal property prior period adjustments should be strengthened.” In both 2002 and 2003 they noted that “Personal property lease accounting should be strengthened, and “Accounting for supplementary stewardship reporting should be strengthened.” In addition, in 2002 they noted that “Accounting for property needs improvement.”

Along with the general comments, the auditors also make recommendations of ways to remedy the problems they discovered. In response, we develop ways to take action to mitigate the problems and ensure that they will not reoccur.

### Improve Controls

•	1998	Perform periodic physical inventories	<ul style="list-style-type: none"> <li>- Perform 100% annual inventories of all accountable property</li> <li>- Conduct 100% annual inventory of all capitalized assets               <ul style="list-style-type: none"> <li>- certified by PC, PAO, LO Official</li> <li>- delinquent inventories brought to attention of LO Official, and if necessary, the DUS</li> <li>- Property staff review inventories returned and update property system</li> </ul> </li> </ul>
		Barcode labels properly affixed	- Instructions with inventories to ensure proper placement of barcodes
		Take pro-active approach to reconciling the UPR	- Discussed with Finance at 1999 Regional Property Manager’s conference
		Establish a bulk purchase policy	- Completed
•	2001	Obtain the required supporting documentation for all property added	- Personal Property will work to secure the required supporting documentation from the Line Offices and will continue to educate the offices on what is required.
		Review all additions for propriety and accuracy	- Personal Property will continue to review any additions.
•	2002	Establish procedures to reconcile the property balances between Sunflower and the General Ledger	- Accomplished once Sunflower was implemented
		Reconcile data entered into Sunflower to the supporting documentation	- Continue to emphasize that documentation is due 10 days after acceptance. Data will be entered into Sunflower based on the documentation provided.
•	2003	Work with Line Offices to ensure documentation is received in a timely basis.	- Line and Staff Offices will be asked to name a Property Manager to serve as a liaison between the Line / Staff Office and the Property Office

		Ensure that all capitalized property is recorded when title passes to NOAA	- Policy written and published. - Education provided regarding importance of timely reporting.
		Review UPR for any capitalizable property items not recorded in the property system.	- Monthly reports provided to RPMs of payments against capitalized object class codes which need reconciliation.
		Review prior period adjustments to ensure they are valid	- Additional training given to the Financial Managers on the Property staff to ensure they understand what a prior period adjustment is.
•	2004	Ensure Property Custodians review the annual inventories before signing them.	- Instructions will be revised before the inventories are sent out in May 2005.
		Modify Sunflower to correctly calculate depreciation adjustments	- Completed
		Ensure that changes to data fields in Sunflower do not cause unexpected results	- Additional contractor hired to assist in developing training plans, testing, and reporting the results whenever changes are made to Sunflower
		Work with Line Offices to ensure information is submitted to the Property Office in a timely basis and that property is recorded when title passes to NOAA. (Repeat from 2003)	- Line and Staff Offices will be asked to name a Property Manager to serve as a liaison between the Line / Staff Office and the Property Office - Training of SES Managers, Line Office managers, Property Accountability Officers and Property Custodians
		Fill vacant supervisory positions and analyze workload.	- Logistics Division Chief position filled. Personal Property Branch Chief and staff vacancies interviews conducted. Additional contractor help acquired.
		Hold monthly meetings between the Property office and the Finance office	- Meetings are being held.

### Controls over leases

•	1998	Review depreciation calculation for lease of Cray computer and adjust General Ledger	- Corrections completed
•	2000	Review policies and procedures for leases and communicate them to NOAA personnel	- Revised Lease Determination Worksheet completed. Review of all leases performed.
•	2002	Work with Procurement office to improve controls to include periodic reviews	- Personal property reviews data submitted by Procurement. Property office provides lease spreadsheet to Procurement for review.
•	2003	Work with Finance office to communicate changes to leases	- AGO will submit to the Property office all required documentation on new and modified leases as soon as it is completed. The Property office will enter the lease within 5 workdays later, and will submit the required documentation to the Finance office quarterly.
		Work with AGO to improve controls over accounting for leases.	- AGO and Property office will work together to ensure all offices involved in entering into a lease understand the policies and procedures. The offices will

			complete the LDW and the Lease Handbook. AGO will communicate to the Property office any planned leases as revealed in the Advance Acquisition Planning System. AGO will inform the Property office of any planned leases based on quarterly inquiring of procurement offices nationwide.
		Ensure future lease payment estimates are updated	- Future lease payment estimates will be updated each quarter.
		Modify Sunflower to calculate adjustments to accumulated depreciation correctly	- Completed
		Provide capital lease roll-forward information to the Finance office timely	- Will continue to provide to Finance on a quarterly basis.

### **Strengthen Accounting for Adjustments**

•	2000	Deletions reported when barcode number changed	- Deletions reviewed to remove those reported due to barcode number change (no longer a problem after moving from NFC property system to Sunflower)
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### **Strengthen Monitoring over Prior Period Adjustments**

•	2001	Perform manual reviews to ensure all prior period adjustments are valid	- Property will review the prior period adjustments recorded in Sunflower to ensure they are recorded correctly.
•	2002	Perform manual reviews to ensure all prior period adjustments are valid (Repeat from 2001)	- Property will review the prior period adjustments recorded in Sunflower to ensure they are recorded correctly. We will also require review by our internal auditing consultant of the roll-forward report.

### **Improve Accounting for Property**

•	2002	Establish procedures to reconcile the personal property balances to the general ledger, at least quarterly, and to prepare accurate roll-forward schedules.	- Roll-forward reports are generated by the new property system and reconciled quarterly. A spreadsheet is generated and compared to the general ledger balances quarterly. A reconciliation is provided to Finance for review.
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### **Strengthen Accounting for Supplementary Stewardship Reporting**

•	2002	Ensure that Heritage asset inventory is completed and kept up-to-date	- Complete tagging of heritage assets and record in database.
•	2003	Ensure that information provided to Finance office is complete and accurate	- Reworked report with Finance office. Will keep Finance office informed of unexpected developments. Will continue to educate the Line offices.

**Details of Comments, Recommendation, and Corrective Actions by Year**

Ref. No.	Year audited	Management Letter Comment	Recommendation	Corrective Actions
1	1998	Internal Controls Over Personal Property Should be Strengthened	<p><b>1</b> - NOAA should continue to perform periodic physical inventories of personal property, and periodically review property files to maintain adequate supporting documentation and compliance with current policies</p> <p><b>2</b> - NOAA Property Custodians should continue to ensure that bar code labels have been affixed to the correct personal property items;</p> <p><b>3</b> - NOAA should take a proactive approach in reconciling the PMIS items in suspense to the disbursement records maintained by the Office of Finance and Administration (OFA) on a monthly basis. At a minimum, we recommend NOAA establish guidelines concerning the process used to reconcile the items listed in the Unreconciled Property Report to the disbursement records held by OFA to ensure that all items are reconciled within six months</p> <p><b>4</b> - NOAA should complete its bulk purchase policy for personal property.</p>	<p><b>1</b> –</p> <ul style="list-style-type: none"> <li>• NOAA will conduct annual 100% inventory of all accountable property to ensure that all assets are listed in the PMIS and valued in accordance with DOC capitalization policy;</li> <li>• Conduct annual 100% inventory of all capitalized assets (items over \$200K)</li> <li>• Annual capitalized inventory certification will be reviewed and certified by the PC, PAO, and LO Official within the time frame established – this will also ensure that PCs follow procedures directed by NOAA management in tracking, accounting for, and reporting all additions, deletions, and changes to the personal property balance(s) in their respective regions, and ensure they include these changes in their personal property custodian certifications, prior to submission to their respective ASC</li> <li>• To ensure that PCs submit property reports timely, delinquent capitalized inventories will be brought to the attention of the responsible Line Office official and elevated to the DUS if not resolved within 30 days of due date,</li> <li>• When the Property Staff reviews the submitted \$200K+ inventories, they will verify that: <ul style="list-style-type: none"> <li>• The inventory listings are complete and accurate (all items under the PC’s control that are valued at \$200K and over are included on the Personal Property Certification Listing);</li> </ul> </li> </ul>

				<ul style="list-style-type: none"><li>• Property Identification Numbers exist for all properties;</li><li>• Items exist (PC is able to physically locate item);</li><li>• Items with unusually high dollar amounts are proper;</li><li>• Items are identified whether or not they are owned by NOAA;</li><li>• Descriptive information (description, model, manufacturer, and serial number) match the inventory listings; and</li><li>• Items are in use and not excessed (otherwise notify Personal Property of change in asset's status)</li></ul> <p><b>2 –</b> In conducting the above, a special message will be inserted in documentation requesting the PC to ensure the bar code is properly placed.</p> <p><b>3 –</b> NOAA will conduct Regional Property Manager's Conference in April 1999 where financial mechanisms will be discussed including reconciliation of the UPR. A representative from NOAA Finance will be an active participant.</p> <p>After completion of yearly \$200K+ inventory verification, the PMIS will be updated with the results of the inventory and adjustments made to the General Ledger accordingly.</p> <p><b>4 –</b> A Bulk Purchase policy will be published in advance of the yearly \$200K inventory verification.</p>
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2		Internal Controls Over Personal Property Leases Should be Strengthened	<p><b>1</b> - NOAA Personal Property Division review the depreciation calculation with regard to the Cray C-90 lease</p> <p><b>2</b> - NOAA make any necessary adjustments to its general ledger</p>	<p><b>1</b> – Corrections were made to the Capital Lease spreadsheet and resubmitted to NOAA Finance with corrected data. These changes will be reflected in the FY 1999 Capital Lease data when submitted to Finance.</p> <p><b>2</b> – Action to be taken by the Finance office.</p>
3	2000	Accounting Over Personal Property Adjustments Should be Strengthened	Perform a periodic analysis of all deletions within the PMIS system to identify any transaction that was reported only due to a change in the bar code number or other non-financial data. All such transactions should be deleted from the reported activity of the personal property accounts for financial statements purposes, and resulting losses on disposal of assets and prior period adjustments should be reversed. This analysis should be performed throughout the year, and at fiscal year-end.	The New NOAA Personal Property System (FY 2002) will be able to change bar codes as required without affecting financial records. In the interim the NOAA Headquarters Personal Property Management Officer will review, monthly, all capitalized personal property record deletions.
4		Controls Over Accounting for Personal Property Lease Should be Improved	NOAA Personal Property and Transportation Branch and the Acquisition Management Division review its policies and procedures on accounting for capital leases and ensure that all procedures are adequately communicated to personnel. This should also include the procedures for computing the present value of minimum lease payments and the need to maintain documentation supporting all disclosures in the lease determination worksheet.	A revised Capital Lease Worksheet was completed reflecting the changes suggested by KPMG (NFR-17) and sent to Finance on 12/19/00. The New Personal Property System (FY 2002) should alleviate manual calculations for determining depreciation. In the interim the NOAA Headquarters Personal Property Management Officer will review each month all capitalized personal property record deletions. The NOAA Acquisition Management Division will review their policies and procedures, revise the Lease Handbook and the Lease Determination Worksheet for

				computing present value of minimum lease payments and maintain documentation supporting all disclosures in the lease determination worksheet. The Personal Property Office and Acquisition Management Division will perform a review of all leases during the month of July 2001.
<b>5</b>	<b>2001</b>	Monitoring Over Personal Property Prior Period Adjustments Should be Strengthened	We recommend that the NOAA Personal Property Office perform manual review procedures to ensure that all prior period adjustments represent valid adjustments to the prior year balances based on information obtained in the current year, rather than reclassifications.	Property will review the prior period adjustments produced out of Sunflower Assets quarterly to ensure that the prior period adjustments are being handled correctly.
<b>6</b>		Controls Over Personal Property Should be Improved	<p>Obtain the required supporting documentation for all property placed in service during the fiscal year. For items for which no supporting documentation is available, a written estimate of the fair market value of the item should be obtained and all efforts related to obtaining this information should be documented in the property file.</p> <p>Use the approved finance invoice format to request a copy of the certified payment invoice and a copy of the certified record report for all property items for which supporting documentation is not received timely.</p> <p>NOAA Task Managers or designated Line Office staff be required to track funds incurred for property assets and to retain documentation to support property items</p>	<p><b>1</b> – Personal property will continue to secure the proper documentation from the Line/Staff Offices and will review daily. We will document in the property file an estimate of the fair market value of the item when no supporting documentation is available.</p> <p><b>2</b> – Through our property seminars, one-on-one contact with the Line and Staff Offices, we will continue to encourage offices to provide the required supporting documentation within our established deadline of 10 days after acceptance.</p> <p><b>3</b> – Through our property seminars, one-on-one contact with the Line and Staff Offices, we will continue to encourage offices to provide the required supporting documentation within our established deadline of 10 days after acceptance.</p>

			<p>reported to the Personal Property Office. Use the approved finance invoice format to request a copy of the certified payment invoice and a copy of the certified record report for all property items for which supporting documentation is not received timely.</p> <p>Obtain the required supporting documentation for all property placed in service during the fiscal year. For items for which no supporting documentation is available, a written estimate of the fair market value of the item should be obtained and all efforts related to obtaining this information should be documented in the property file.</p> <p>Perform a periodic review of all additions entered during the fiscal year to ensure propriety and accuracy.</p>	<p><b>4 –</b></p> <p>During the 2nd. quarter a notice was sent to Hqs and Regional Property Managers instructing them not to make changes to documents or records while a “sample” is being analyzed. Personal property will continue to review on a quarterly basis any “additions” to the system.</p>
<b>7</b>	<b>2002</b>	Accounting for Property Needs Improvement	<p>Establish procedures to reconcile the subsidiary system personal property balances to the general ledger, at least quarterly, and to prepare accurate personal property roll-forward schedules.</p>	<p>The following procedures have been established:</p> <p>With the implementation of the new Property system it is now possible to generate accurate, detailed and roll-forward summary reports which are being reconciled quarterly.</p> <p>Reports which are generated out of the new Property System are placed into a spreadsheet will be compared to the general ledger balances on a quarterly basis.</p> <p>The spreadsheet shows what is in the property system, corrections that are required, i.e., adjustments to prior period adjustments, on-top adjustments, and other items that were improperly</p>

7	2002	Accounting for Property Needs Improvement	Establish procedures to reconcile the subsidiary system personal property balances to the general ledger, at least quarterly, and to prepare accurate personal property roll-forward schedules.	<p>The following procedures have been established:</p> <p>With the implementation of the new Property system it is now possible to generate accurate, detailed and roll-forward summary reports which are being reconciled quarterly.</p> <p>Reports which are generated out of the new Property System are placed into a spreadsheet will be compared to the general ledger balances on a quarterly basis.</p> <p>The spreadsheet shows what is in the property system, corrections that are required, i.e., adjustments to prior period adjustments, on-top adjustments, and other items that were improperly categorized. The reconciliation is then provided to Finance for review.</p>
8		Controls Over Personal Property Should be Improved	<p><b>1</b> - Establish procedures to reconcile the property balances between Sunflower and the general ledger, on at least a quarterly basis, to ensure that balances are continually reviewed and any differences immediately investigated and resolved.</p> <p><b>2</b> - Reconcile all information entered into Sunflower Assets with supporting documentation</p>	<p><b>1</b> –</p> <p>With the implementation of the new property system it is now possible to generate accurate, detailed and summary roll-forward reports which are being reconciled to the general ledger balances quarterly.</p> <p>Reports which are generated out of Sunflower Assets and placed into a spreadsheet will be reconciled to the general ledger balance on a quarterly basis. Any differences will be researched and resolved.</p>

9		Personal Property Adjustment Monitoring Should be Strengthened	Perform manual review of procedures to ensure that all prior period adjustments represent valid adjustments to the prior year balance, and that the property roll forwards are subjected to supervisory review. Immaterial prior period adjustment should be recorded as current year activity.	Property will review the prior period adjustments produced out of Sunflower Assets quarterly to ensure that the prior period adjustments are being handled correctly. We will also require internal review by our internal auditor of the roll-forward and ensure that they present to the supervisor any problems or issues that require resolution. We will seek guidance from Finance when the occasion arises as to whether or not an adjustment is material and whether it should be entered as a prior period adjustment or a current year adjustment.
10		Personal Property Lease Accounting Should be Strengthened	Work with the Procurement Office to improve the controls over accounting for personal property capital leases. These controls should include periodic reviews to ensure the controls are operating and that all new leases are properly accounted for.	With the assistance of an internal auditor, Personal Property will continue to request information and perform periodic review on data from Procurement on leases, i.e., modifications, changes, new leases, termination of leases, etc., and any other information that Property deems necessary. Prior to submission of lease spreadsheets to Finance, Property gives Procurement the opportunity to review the lease spreadsheet for accuracy.
11		Accounting for Supplementary Stewardship Reporting should be Strengthened	NOAA's Personal Property Office ensure that the heritage asset inventory listing database is completed and kept up-to-date, to ensure accuracy.	NOAA will complete the physical tagging of the heritage assets this year. While this is being completed, the heritage asset database will be updated. At the end of the year, we will submit a final, current report of heritage assets under NOAA's stewardship which will validate the numbers submitted by the Line Offices in prior years.
12	2003	Controls over Personal Property should be improved	Work with the respective line offices to ensure information is submitted to the Personal Property Office for recording, in a timely basis.	The Line and Staff Offices will be required to designate one person at headquarters to serve as a central point of contact who will serve as a liaison between the Line / Staff Office and the Property

12	2003	Controls over Personal Property should be improved	Work with the respective line offices to ensure information is submitted to the Personal Property Office for recording, in a timely basis.	The Line and Staff Offices will be required to designate one person at headquarters to serve as a central point of contact who will serve as a liaison between the Line / Staff Office and the Property Office. This person's main function would be to work with all of the other offices within the Line Office to ensure that the Property Office is aware of all ongoing projects, to monitor the Unreconciled Procurements, to assist in training in property management, to coordinate the annual inventories, and to promote and encourage timely submission of paperwork for all property transactions.
13			Ensure that all capitalizable property transferred into NOAA is recorded as an asset when title passes to NOAA	The Personal Property Office will write and distribute instructions and policies and procedures that financial assets are to be capitalized when title of the asset belongs to NOAA and the asset is ready for its intended use. The Personal Property Office will also continue to instruct the Line and Staff Offices of NOAA during quarterly property seminars that the acquisition of new financial assets must be reported to the Property Office within the same quarter that it is accepted to minimize and attempt to eliminate the instances of prior period adjustments.
14			Ensure that all unreconciled procurement requests are reviewed at fiscal year end for any capitalizable property items not properly recorded.	The Audit Lead in the Personal Property Office will review the unreconciled procurements on a monthly basis to analyze what has been paid using capitalized object class codes. The Lead will notify the servicing Property Office to ensure that they acquire the information from the client required to reconcile the procurement.
15			Perform manual review procedures to ensure that all prior period adjustments represent valid adjustments to the prior year balances,	Additional training will be given to those Personal Property staff members who initially capitalize financial assets to ensure that they understand the

16		Personal Property Lease Accounting Should be Strengthened	Work with the Finance Office to improve the timely communication of changes to operating and capital leases, as well as to ensure that new leases are evaluated and recorded timely. This is especially important because the Sunflower system computes depreciation using the information input into the system.	The Acquisition and Grants Office (AGO) will submit to the Personal Property Branch all required documentation on new and modified capital and operating leases as soon as the new or revised lease determination worksheet is completed and all of the supporting documentation has been assembled. The Personal Property Branch will enter the lease information into Sunflower within 5 workdays of receiving complete information from the AGO. The Property Office will submit to the Finance Office in a timely manner on a quarterly basis the required documentation on new and modified capital and operating leases.
17			Work together to improve the controls over accounting for personal property leases. These controls should include periodic reviews to ensure the controls are operating and that all leases are properly accounted for and that all leases are timely communicated.	The Acquisition and Grants Office (AGO) and the Personal Property Branch will ensure that all offices involved in entering into a lease understand the policies, procedures and processes required to completely document the lease acquisition. The Offices will complete revision of the draft Lease Determination Worksheet and the Lease Handbook, coordinate with the Finance Office, and publish them on the NOAA/OFA intranet. The AGO will review submissions of acquisition plans in the AGO Advance Acquisition Planning System to identify planned leases. It will communicate with the NOAA Procurement Offices nationwide quarterly to ascertain if any new reportable operating or capital leases have been entered into during the quarter or if there is knowledge of any new reportable leases pending. This information will be communicated to the Personal Property Branch each quarter.
18			Ensure that all financial statement footnote disclosures are updated to reflect current future payment estimates.	Provided updated GSA lease roll forward information to the NOAA Finance Office ahead of schedule for first quarter. Will review current and

				future payment estimates and will update lease spreadsheet report accordingly each quarter.
<b>19</b>			Ensure that the Sunflower system is adequately modified to correct the accumulated depreciation limitation as soon as possible. Manual computations will be needed for accumulated depreciation until the system modifications are implemented.	Prepared requirements and communicated them to the contractor. The contractor is in the process of modifying the Sunflower system to properly treat downward adjustments to the asset value. In the meantime, manual adjustments were submitted via the lease roll-forward spreadsheet for the first quarter of FY04.
<b>20</b>			Provide updated capital lease roll forward information to the NOAA Finance Office in a timely manner to ensure the information in the general ledger is properly stated.	Provided updated capital lease roll forward information to the NOAA Finance Office ahead of schedule for the first quarter. Will continue to provide roll-forward information quarterly.
<b>21</b>		Accounting for Supplementary Stewardship Reporting Should be Strengthened	NOAA's Personal Property Office should ensure that heritage property information provided to the Financial Reporting Division is complete and accurate; and the year-end reporting process is properly coordinated.	Working with the Financial Reporting Division, the Personal Property Office has reworked the Summary report of Heritage Assets. We will continue to coordinate the submission of our reports with the Financial Reporting Division on a quarterly basis, and will keep the Division informed of any unexpected developments. To ensure complete reporting, we will continue to educate the Line and Staff Offices during our quarterly property seminars about heritage assets, our country's interest in preserving and protecting its history, and the need for them to report their assets to the Personal Property Office.
<b>22</b>	<b>2004</b>	Controls over Personal Property Should be Improved	Work with Property Custodians to ensure that those responsible for certifying the physical inventory in their custodial areas reconcile all data included on the Physical Inventory Report Certifications to their records at least annually	Instructions will be revised to stress the importance of closely reviewing the data for accuracy. The instructions will be drafted and the final version coordinated with the Finance Office in April. In addition, the inventory reports will be modified to eliminate data not necessary for review. The revised instructions for the annual inventory will go out by May 13, 2005 and the inventory will be due

				back by June 3, 2005.
<b>23</b>			Ensure that the Sunflower system is adequately modified to correct the accumulated depreciation limitation for all adjustments. The modifications should include manual computation for all personal property items with upward changes in acquisition costs and other information that is needed for the computation of accumulated depreciation until the system modifications are made.	Prepared requirements to correct depreciation limitation and communicated them to the contractor. The contractor modified the Sunflower system to properly treat adjustments to the asset value.
<b>24</b>			Perform review procedures to ensure any changes in Sunflower data fields are immediately investigated and explained. These procedures can be system generated, i.e., exception reports run against data fields that should not be changed unless approved. The PPO should also perform quarterly analyses of depreciation expense by comparing the present quarter or year to prior year to ensure any significant or unusual fluctuations are investigated and explained.	Additional contractor staff was hired from the Annams, Inc. to specifically assist with developing training plans, testing, and reporting the results whenever any changes are made to the Sunflower Assets program. <ol style="list-style-type: none"> <li>1. Review procedures and develop and document a test plan.</li> <li>2. PPO will perform review procedures monthly.</li> <li>3. Ernst &amp; Young have been engaged to perform the monthly analyses of depreciation expense.</li> </ol>
<b>25</b>			Work with the respective Line Offices to ensure information is submitted to the PPO for recording, on a timely basis and in accordance with its policies and procedures. All capitalizable property transferred to NOAA should be recorded as an asset when title passes to NOAA.	The Line and Staff Offices were asked to designate one person at headquarters to serve as a central point of contact who will serve as a liaison between the Line / Staff Office and the Property Office. This person's main function would be to work with all of the other offices within the Line Office to ensure that the Property Office is aware of all ongoing projects, to monitor the Unreconciled Procurements, to assist in training in property management, to coordinate the annual inventories,

				<p>and to promote and encourage timely submission of paperwork for all property transactions. Monthly meetings will be conducted with Line / Staff Office representatives.</p> <p>SES managers have received training on their property responsibilities.</p> <p>The CFO has briefed Line Office managers on their property responsibilities.</p> <p>Training to Property Accountable Officers and Property Custodians is being provided.</p>
26			<p>Work with NOAA management to permanently fill the vacant supervisory positions within the PPO and to reanalyze the workload for all people in that office. This will enable the PPO to ensure adequate supervisory reviews are performed over all personal property transactions.</p>	<p>The Logistics Division Chief position was filled. The Personal Property Branch Chief and Property Manager positions were advertised in February and are expected to be filled by April. Delays resulted from NOAA switching over to the QuickHire system. In addition, increased support to work through concerns relating to accounting issues is being obtained by getting contractor assistance. A major effort has been undertaken by Mr. Dennison to understand the current workload distribution and to analyze how this workload may be more evenly and professionally distributed.</p>
27			<p>We recommend that the NOAA Personal Property Office and NOAA Finance Office meet on a monthly basis to discuss any differences resulting from the reconciliation between the Sunflower system and CBS. This meeting will enable both parties to ensure that the data being reconciled is current and that all differences are immediately identified, investigated, and</p>	<p>The recommended monthly meetings have started and will be held to review data and resolve discrepancies. Meetings have been conducted on December 6, January 19, and February 24.</p>

27			<p>We recommend that the NOAA Personal Property Office and NOAA Finance Office meet on a monthly basis to discuss any differences resulting from the reconciliation between the Sunflower system and CBS. This meeting will enable both parties to ensure that the data being reconciled is current and that all differences are immediately identified, investigated, and resolved.</p>	<p>The recommended monthly meetings have started and will be held to review data and resolve discrepancies. Meetings have been conducted on December 6, January 19, and February 24.</p>
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